

Appln. No. 10/714,021
Reply to Office Action of January 19, 2007

AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A magnetic recording medium comprising:

a non-magnetic supporter;

a first magnetic layer formed above said non-magnetic supporter and formed from a magnetic paint having a first ferromagnetic material; and

a second magnetic layer formed above said first magnetic layer and formed from a magnetic paint having a second ferromagnetic material, wherein the first magnetic layer and the second magnetic layer include polyester polyol having an alicyclic framework and a polyurethane resin composed of diisocyanate and wherein a concentration of a urethane group in the polyurethane resin ranges from 0.5 mmol/g to 3.0 mmol/g, the lower the first magnetic layer having a thickness at least three approximately five times greater than a thickness of the upper second magnetic layer and wherein a combined thickness of said first and second magnetic layers is approximately 3.0 μ m.

2. (Currently Amended) The magnetic recording medium according to claim 1, wherein the magnetic paints are formed from a powder and wherein ~~a content~~ a content of the polyurethane resin has a mixing ratio relative to the weight of magnetic powder, said mixing ratio being the same in the first magnetic layer and the second magnetic layer.

Appl. No. 10/714,021
Reply to Office Action of January 19, 2007

3. (Original) The magnetic recording medium according to claim 1, wherein tertiary amine or metal sulfonate is included in the polyurethane resin.
4. (Original) The magnetic recording medium according to claim 2, wherein tertiary amine or metal sulfonate is included in the polyurethane resin.
5. (Withdrawn) A magnetic recording medium having magnetic recording layers of multiple layers in which a first magnetic layer and a second magnetic layer are applied in order on a non-magnetic supporter, wherein the first magnetic layer includes carbon black having an average particle size of 80 nm or smaller and an abrasive having Mohs scale of 6 or higher, and the second magnetic layer includes MT carbon black having an average particle size of 200 nm to 400 nm and an abrasive having Mohs scale of 6 or higher.
6. (Withdrawn) The magnetic recording medium according to claim 5, wherein assuming that the thickness of the first magnetic layer is t_1 , the thickness of the second magnetic layer is t_2 and the particle size of the abrasive is r , when t_1 is not larger than t_2 , the following relation is satisfied. $0.5 \times t_2 \leq r \leq t_2$.
7. (Withdrawn) The magnetic recording medium according to claim 6, wherein the thickness t_2 of the second magnetic layer is not smaller than $0.2 \mu\text{m}$ and not larger than $1.0 \mu\text{m}$.
8. (Previously Presented) The magnetic recording medium of claim 1, wherein the magnetic paints used to form said first magnetic layer and said second magnetic layer are

Appln. No. 10/714,021
Reply to Office Action of January 19, 2007

formed from magnetic powders and wherein the quantity of polyurethane resin ranges
from five parts by weight to twenty parts by weight relative to the weight of the magnetic
powder.